

ABSTRAK

EVALUASI SISTEM PENGENDALIAN INTERN PENJUALAN KREDIT

Studi Kasus pada Perusahaan Pertenunan Santa Maria Boro
Yogyakarta

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Penelitian ini bertujuan untuk (1) mengetahui apakah pelaksanaan sistem akuntansi penjualan kredit di Perusahaan Pertenunan Santa Maria sudah baik, (2) mengetahui apakah sistem pengendalian intern penjualan kredit di Perusahaan Pertenunan Santa Maria sudah efektif. Jenis penelitian yang digunakan adalah studi kasus dengan objek penelitian Perusahaan Pertenunan Santa Maria Boro. Teknik pengumpulan data menggunakan metode wawancara, kuesioner dan dokumentasi.

Analisis data dilakukan dengan cara mendeskripsikan sistem penjualan kredit di Perusahaan Pertenunan Santa Maria kemudian membandingkannya dengan sistem akuntansi penjualan kredit menurut landasan teori. Langkah selanjutnya adalah mengambil kesimpulan dari hasil perbandingan tersebut. Metode yang digunakan untuk menguji efektivitas sistem pengendalian intern penjualan kredit adalah pengujian kepatuhan dengan menggunakan metode *stop-or-go-sampling* dan *fixed sample size attribute sampling*, dengan tingkat keandalan (*Confidence Level*) 95% dan *Desired Upper Precision Limit* (DUPL) 5%. Analisa efektivitas sistem pengendalian intern dilakukan dengan membandingkan AUPL dengan DUPL.

Hasil analisis deskriptif menunjukkan bahwa sistem akuntansi penjualan kredit pada Perusahaan Pertenunan Santa Maria belum baik, terlihat dari adanya perangkapan tugas pada beberapa fungsi, serta nota penjualan dan dokumen pendukungnya yang tidak diberi nomor urut tercetak. Analisis kedua menggunakan metode *stop-or-go sampling* menunjukkan hasil AUPL > DUPL. Berdasarkan hasil tersebut dapat disimpulkan bahwa sistem pengendalian intern penjualan kredit di Perusahaan Pertenunan Santa Maria tidak efektif.

ABSTRACT

**AN EVALUATION OF CREDIT SALES
INTERNAL CONTROL SYSTEM**

A Case Study at Santa Maria Weaving Company Boro
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The research was aimed to (1) identify if the credit sales accounting system at Santa Maria Weaving Company had been done well, (2) identify if the credit sales internal control system at Santa Maria Weaving Company had been done effectively. This research was case study; the object of this research was Santa Maria Weaving Company. The techniques data collecting were interview, questionnaires and documentation.

The data were analyzed by describing the credit sales accounting system at Santa Maria Weaving Company then comparing that implementation with theory of credit sales accounting system. The next step was taking a conclusion from that comparison. The method used to test the effectiveness of credit sales internal control system was compliance test using stop-or-go-sampling and fixed sample size attribute sampling methods, based on Confidence Level of 95% and Desired Upper Precision Limit of 5%. The analysis of credit sales internal control system was conducted by comparing the AUPL and DUPL.

The result of descriptive analysis showed that the credit sales accounting system at Santa Maria Weaving Company was not already good, as could be seen from the responsibilities duplication in some functions, sales notes and the supporting documents were without printed serial numbers. The second analysis using stop-or-go sampling method showed the result $AUPL > DUPL$. Based on that result, it could be concluded that credit sales internal control system at Santa Maria Weaving Company was not effective.